



U.S. Department of Justice

United States Attorney  
Southern District of New York

One St. Andrew's Plaza  
New York, New York 10007

May 21, 2021

**VIA ECF**

The Honorable Kimba M. Wood  
United States District Judge  
Southern District of New York  
500 Pearl St.  
New York, NY 10007

Re: United States v. Todd Kozel  
19 Cr. 460 (KMW)

Dear Judge Wood:

We write regarding the sentencing in this matter, which is currently scheduled for June 1, 2021. As the Court is aware, the parties' plea agreement requires the defendant either to file accurate individual tax returns for the tax years 2011 through 2019 or to enter into a Form 870 Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment (the "Form 870") signed by the defendant, at least two weeks prior to sentencing. Until recently, the Government understood from the defense that the defendant would file tax returns with the Internal Revenue Service ("IRS") prior to sentencing. However, as indicated in the defendant's sentencing submission filed this week, in lieu of filing returns, Mr. Kozel has recently expressed his intent to enter into a Form 870 for the tax years 2011 through 2019 with the IRS. *See* Dkt. No. 88, at 2.

Given Mr. Kozel's intent to pursue a Form 870 resolution, the IRS requires additional time to review and prepare the proposed Form 870—particularly because the Government recently received, and is reviewing, additional records from Lebanon relevant to the defendant's tax liabilities.<sup>1</sup> Accordingly, the Government respectfully requests that the sentencing date, as well as the deadline for the Government's sentencing submission, be extended by approximately 60 days. The defendant consents to this request.

Respectfully submitted,

AUDREY STRAUSS  
United States Attorney

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<sup>1</sup> These materials have also been produced to the defense.